

JULY 7, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 7, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 30, 2014 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the June 30, 2014 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:58 a.m. Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers to hear protests on Real Property Valuations for 2014.

Protestor Gary Gerbeling was not present for the hearing at 10:00 a.m. Protest number 2014-02 (Part of SE1/4 7bSection 34, T3N-R6W) was read into the record. Gerbeling requested a reduction in land value of \$304,900.00. He stated "It does not seem possible that the value of the land could increase 50% or \$653/Acres in one year. There must be a mistake". Rogers commented that she had talked with Mr. Gerbeling and explained the process and verified dry acres and grass acres and therefore recommends No Change in valuation. **A motion was made by Brown to accept the County Assessor's recommendation of No Change in valuation and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Donna Krupicka was not present for the hearing at 10:15 a.m. Protest number 2014-04 (SW1/4 Section 8, T4N-R8W) was read into the record. Krupicka requested a reduction in land value from \$326,460.00 to \$250,000.00. Krupicka noted there is only 110 acres. The rest is trees. When my dad farmed 60 years ago he had hay & pasture. It's all trees and cannot be farmed or pastures. FSA Maps and certification of acres were submitted. Rogers commented the FSA Certification has 110 acres of dry land and we have 112 acres of dry. Rogers recommends a change in dry land acres to 110.22, we will make the change in dry to grass. We already have some assessed as timber. **A motion was made by Combs to accept the Assessor's recommendation and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Michael Kucera was not present for the hearing at 10:30 a.m. Protest number 2014-05 (Pt NE1/4 of Section 21, T4N-R8W) was read into the record. Kucera requested a reduction in land value from \$234,405 to \$187,000.00. Kucera noted that recent sales of land that have been sold in area have been sod busted. 90 acres of pasture of which 63.8 ac is class 6, very steep canyons which is not tillable making farm less valuable because it is too steep to crop (many slopes are 30-40%. See attached soil survey maps and information (this is also steep poor pasture). Rogers commented there is a difference in the grass acres and dry land acres. We show CRP ground and the FSA maps do not show any certified CRP acres. Therefore Rogers is recommending a change to FSA certification of acres. **A motion was made by Brown to accept the County Assessors recommendation of an adjustment in dry land and grass acres per the FSA certifications and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Jeff Ziegler was not present for the hearing at 10:45 a.m. Protest number 2014-06 (Misc. Ruskin tracts in part of the NE1/4 NE1/4 of Section 15, T2N-R5W) was read into the record. Ziegler requested a reduction in land value from \$3,670.00 to \$2,450.00 and the building value be lowered from \$12,165 to \$3,250.00. Ziegler noted "This is not agricultural land. All you did is looked at sale value and there was a lot of personal property that went in the sale. Shop tools, etc." A list of personal property was submitted. Rogers commented that they did look at the sale and was not aware of any personal property as it did not show on the 521 Form (Real Estate Transfer Statement). Rogers also noted they had 1.3 acres assessed as dry land and there is not any. Rogers recommends a change from dry land acres to building site value. She will review the list of personal property and noted there is no dollar amount on the list. As she does not have any figures at this time she recommends to table it until a later date. Chairman Corman tables the protest to determine at a later date.

Protestor Wayne A. Pritts was not present for the hearing at 11:00 a.m. Protest number 2014-07 (NE ¼ 7 E. 99' of NW1/4 except 100'x120' in Section 18, T2N-R8W, 259 acres) was read into the record. Pritts requested the land value be reduced from \$414,665.00 to \$393,162.00. Pritts submitted a Uniform Rural Appraisal Report, prepared by Bradley K. Elting, Certified General Appraiser and Corey D. Mikkelsen, licensed appraiser. Rogers noted there are 2 protests that are being addressed together in the appraisal and would request they be discussed at the same time. Chairman Corman also

read into the record Protest number 2014-08 (W. 39 Acres in NW1/4 & 100'x120' out of 99 Acres in NW1/4 of Section 18, T2N-R8W, 39 acres). Pritts is requesting the land value be lowered from \$74,960.00 to \$59,202.00. Pritts submitted a letter which refers to both properties. Rogers commented the appraisal from Elting is based on a fee simple and we appraise as a mass appraisal (sales). Rogers reviewed an aerial imagery and noted there is no abandoned building site and noted there is a 2014 FSA map showing a difference in acres as certified. Rogers recommends an adjustment in acres to the certified acres. **A motion was made by Brown to accept the County Assessors recommendation of a change in dry acres and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor John Lange was present for the hearing at 11:15 a.m. Protest number 2014-09 (Pt W1/2 of Section 27-T1N-R8W) was read into the record. Lange is requesting the land value be lowered from \$543,455.00 to \$456,207.00 and the building value of \$6,905.00 kept the same. Lange submitted a letter noting the land is located in the Lower Republican NRD and only has 10% allowed usage of water for irrigation. He is not allowed to drill a well due to a moratorium and his irrigation comes from the Bostwick Canal and they are not allowing any irrigation this year. Lange notes the land prices are lower in the Lower Republican NRD verses the Little Blue NRD due to the requirements of water to Kansas. Lange is requesting there be a sub class for different irrigation types and a subclass for the Lower Republican land. Rogers noted that if a Sub Class was to be implemented it would need to be petitioned to TERC by the Board. Lange is requesting the Board to petition the state for a change to a subclass. Lange noted the sales approach for valuation is not a just way of determining valuation as there is no comparable sales in his area to base it from. Lange had a list of Statutes referring to valuations. Rogers noted there were no other Counties in the Lower Republican District that use subclasses. Rogers also noted that a temporary change in water rights is not allowed to be re-classed. Lange is also requesting to put up a fence along the minimum maintenance county road. Chairman Corman noted that is not allowed. Rogers noted the certified acres are different than what we have. Rogers requested to determine at a later date. Chairman Corman tabled the decision until a later date.

Protestor Helen C. Magee was not present for the hearing at 11:30 a.m. Protest number 2014-10 (NE1/4 of Section 21, T1N-R5W) was read into the record. Maggee requested to have the land value reduced from \$400,905.00 to \$332,000.00. Maggee submitted a letter stating that the average increase in market value in the SE district of Nebraska has gone up 24% over the past 5 years. She doesn't believe the assessed value should increase more than the market value. Her figures are at the 24% increase. Maggee also submitted FSA Map and Certification of acres. Rogers recommends to change the dry land acres to the FSA Certified acres. **A motion was made by Brown to accept the Assessor's recommendation of a change in acres to the FSA Certified Acres and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Orlyn A Renz was present for the hearing at 11:45 a.m. Protest number 2014-12 (SW1/4 of Section 1, T1N-R5W) was read into the record. Renz is requesting the land value be reduced from \$324,910.00 to \$215,935.00 and the building value remain the same. Renz noted he would like to make a living off the farm and not lose the farm by continued inflated land prices and taxes. Renz also noted a creek runs through the land and is highly erodible with no irrigation used. His land should not be equal in value to the land around him as his is not flat. Rogers commented that our acres are different than the FSA Certified acres. Rogers recommends to determine at a later time. Chairman Corman table the decision until a later date.

Chairman Corman recessed the Board of Equalization meeting at 11:55 a.m.

Danny K Corman, Chairman
By: Jackie L Kassebaum, County Clerk